Audits – Bay & Central Region 1515 Clay Street, Suite 1109, Oakland, CA 94612 (510) 622-2584, FAX (510) 622-2585

February 5, 2008

Bruce Gurganus, MFT Director Marin County Community Mental Health Services 20 North San Pedro, Suite 2028 San Rafael, CA 94903

Dear Mr. Gurganus:

AUDIT REPORT - MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Marin County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Program Costs

	Settled	Allowed	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 6,504,755	\$ 5,867,742	\$ (637,013)
Federal Share of Healthy Families/Medi-Cal	\$ 112,036	\$ 108,890	\$ (3,146)
State General Funds EPSDT Due State	\$ 518,480	\$ 391,239	\$ (127,241)

Bruce Gurganus, MFT, Director February 5, 2008 Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Fig. WALTER J. HILL, JR., MBA, EA

Chief of Audits

MABEL GILTNER, Supervisor Audits Bay & Central Region

Enclosures

CERTIFIED MAIL

MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2003

NET REIMBURSABLE MEDI-CAL			As Settled		Audit Adjustments	As Audited
PROGRAM COSTS						
COUNTY PROVIDERS MEDI-CAL - FFP	(Sch. 2a)	\$	3,680,165	¢	(327,470) \$	3,352,695
HEALTHY FAMILIES - FFP	(Sch. 2a)	. •	87,803	Ψ	(736)	87,067
TOTAL FFP - COUNTY PROVIDERS	(Gen. 2a)	<u>s</u> –	3,767,968	s	(328,206) \$	3,439,762
TOTAL TITLE COOK TITLE VIDERS		Ψ=	3,707,700	Ψ===	(520,200) \$	3,132,702
CONTRACT PROVIDERS						
MEDI-CAL - FFP	(Sch. 3b)	\$	2,824,590	\$	(309,543) \$	2,515,047
HEALTHY FAMILIES - FFP	(Sch. 3b)	_	24,233		(2,410)	21,823
TOTAL FFP - CONTRACT PROVIDERS		\$	2,848,823	\$	(311,953) \$	2,536,870
TOTAL FFP - COUNTY PLUS CONTRACT F	ROVIDERS					
MEDI-CAL - FFP	KOYIDEKS	\$	6,504,755	\$	(637,013) \$	5,867,742
HEALTHY FAMILIES - FFP		•	112,036	Ψ	(3,146)	108,890
	POLITICAL DE LA COMPANIO DE LA COMPA	_		_		
TOTAL FFP - COUNTY PLUS CONTRACT F	ROVIDERS	\$ =	6,616,791	\$ <u></u>	(640,159) \$	5,976,632
SUMMARY OF STATE GENERAL FUNDS						
EPSDT - SGF	(Sch. 4)	\$	518,480	\$	(127,241) \$	391,239

MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

<u>co.</u>	OKT OTERVILLE TENDENCE					Audit		
				As Settled		Adjustments		As Audited
Tota	al Medi-Cal Gross Reimbursement		_		-			
1.	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0	\$	0
2.	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)		5,380,037		(567,013)		4,813,024
3.	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		, o		, ,
4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		12,078		(42)		12,036
5.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		Ô		0
6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		85		(0)		85
7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		118,927		(915)		118,012
9.	Total	, , , , , , , , , , , , , , , , , , , ,	\$	5,511,127	\$	(567,971)	\$	4,943,156
			-		-			
Les	s: Patient & Other Payor Revenues							
10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0	\$	0
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		46,264		216		46,480
12.	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16.	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0		0
17.	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0		0
18.	Total		\$_	46,264	\$_	216	\$_	46,480
Me	di-Cal Net Reimbursement for Direct Services							
19.	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0	\$	0
20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		5,345,851		(567,272)		4,778,579
21.	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22.	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		85		(0)		85
23.	Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24.	Healthy Families-O/P	(Ln 8 - Ln 17)	_	118,927		(915)		118,012
25.	Total		\$ _	5,464,863	\$_	(568,187)	\$_	4,896,676
	di-Cal MAA Reimbursement		_			_		
	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0	\$	0
	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0		0
	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0		0
29.	Total		\$ _	0	_ \$ <u>_</u>	0	\$_	0

MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL			An Cottlad		Audit		An Anditod
Amount Negotiated Rates Exceed Cost			As Settled	-	Adjustments	_	As Audited
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0 5	\$	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	*	0	Ψ	0	Ψ	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0		0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		0		0
36. Total	,,	\$_	0	\$=	0 5	\$ <u></u>	0
Medi-Cal Administrative Reimbursement							
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,818,489	\$	(154,718)	\$	1,663,771
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ -	1,677,901	\$	(78,463)		1,599,438
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$ =	1,677,901	\$_	(78,463)	_	1,599,438
Healthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Limi	t (MH1979, Ln 8)	\$	15,601	\$	(92)	\$	15,509
41. Healthy Families Administration	(MH1979, Ln 9)	\$	17,847	\$	21,388		39,235
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$=	15,601	\$ =	(92)	_	15,509
Utilization Review Reimbursement							
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	105,438	\$	5,603	\$	111,041
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$_	22,927	\$ =	(1,143)	\$ =	21,784
Net SD/MC Reimbursement - FFP							
45. Direct Services	(MH1979, Ln 16,16A)	\$	2,742,687	\$	(291,818)	\$	2,450,869
46. Enhanced (Children)	(MH1979, Ln 17,17A)		7,900		(50)		7,850
47. Enhanced (Refugees)	(MH1979, Ln 18)		85		(0)		85
48 MAA	(MH 1979, Ln 11, 12 & 13	3)			0		0
49. Administrative Reimbursement	(MH1979, Ln 6)		838,951		(39,232)		799,719
50. U.R. Skilled Professional	(MH1979, Ln 14)		79,078		4,203		83,281
51. U.R. Other	(MH1979, Ln 15)		11,464		(572)		10,892
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0		0		0
53. Subtotal- FFP		\$_	3,680,165	\$.	(327,470)	\$ _	3,352,695
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55. Quality Assurance Review Results	(Adj #)	_	0		0	_	0
56. Total SD/MC Reimbursement - FFP		\$	3,680,165	\$	(327,470)	\$_	3,352,695
Net Healthy Families Reimbursement - FFP		=				_	
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	77,624	\$	(677)	\$	76,947
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0		0
59. Administrative Reimbursement	(MH1979, Ln 10)		10,179		(59)		10,120
60. Total Healthy Families Reimbursement - FFP	,	\$_	87,803	\$	(736)	\$_	87,067
61. Total - FFP (Ln 56 + Ln 60)		\$	3,767,968	\$	(328,206)	\$	3,439,762
,		=		= =		=	(To Sch. 1)

MARIN COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2003

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Medi-Cal	Enhanced -	Enhanced -	Total	Healthy	Medi-Cal	Enhanced -	Enhanced -	Total	Healthy
Legal		and Crossover	Children	Refugees	Gross Cost	Families	and Crossover	Children	Refugees	Gross Cost	Families
Entity		Gross Cost	Gross Cost	Gross Cost	(Excl. HFP)	Gross Cost	Gross Cost	Gross Cost	Gross Cost	(Excl. HFP)	Gross Cost
Number	Legal Entity		i N P	A T L	E N T			O U T	PATI	E N T	
		(MH 1968,	(MH 1968,	(MH 1968,	(Col. 1 to 3)	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(Col. 6 to 8)	(MH 1968,
		Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)		Ln 27, 27A)	Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)		Ln 27, 27A)
	Bonita House	\$ 0:								68,684 \$	0
	Asian Community Mental Health	\$ 0		\$ 0						840 \$	0
	Families First, Inc.	\$ 0:		\$ 0						21,145 \$	0
	Buckelew Program	\$ 0	-	\$ 0						2,452,166 \$	0
	Milhous Children's Services	\$ 0		\$ 0						21,490 \$	0
	Community Support Network	\$ 0:		\$ 0						55,912 \$	0
	Community Institute for Psycho.	\$ 0		\$ 0						46,217 \$	0
	Community Action Marin		•	\$ 0						379,295 \$	0
	Housing Authority of Marin	\$ 0:		\$ 0						454,594 \$	0
	Homeward Bound of Marin	\$ 0		\$ 0						108,884 \$	0
	Sunny Hills Children's Garden	\$ 0:		\$ 0						232,593 \$	18,308
	Family Service Agency	\$ 0:								320,256 \$	2,403
	Summitview	\$ 0		\$ 0						10,935 \$	0
	Catholic Charities of San Fran.	\$ 0 :		\$ 0						230,227 \$	0
	North Valley Schools, Inc.	\$ 0 5		\$ 0						42,922 \$	0
	Jewish Family and Children's Srvs			\$ 0						79,454 \$	0
	Alternative Family Services	5 0 9		\$ 0						5,956 \$	0
	Asian Pacific Psychological Srvs			\$ 0						481 \$	0
	Child Therapy Institute of Marin	5 0 5		\$ 0						67,337 \$	3,445
	Family Institute of Marin(Ecumenic			\$ 0						31,293 \$	0
	Novato Youth Center	0 9		\$ 0						38,529 \$	0
	Full Circle Program	9 0 9		\$ 0						151,201 \$	0
	Bay Area Community Resources (\$ 0						5,254 \$	0
	Matrix	0 9		\$ 0						126,106 \$	9,356
	Coordinated Youth Services Coun 5			\$ 0						35,223 \$	0
	Unity Care Group, Inc.	0 9		\$ 0						35,376 \$	0
1050	Novato Youth & Family Services 5	0 9			\$ 0.5					100 \$	0
		0 8		\$ 0						0 \$	0
	\$	0 9		\$ 0						0 \$	0
	\$	5 0 5		\$ 0						0 \$	С
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	5	5 0 5	\$ 0	\$ 0	\$ 0 \$	0 \$	0 9	0 \$	0 \$	0 \$	0
							5 000 000	(0.770			
	GRAND TOTAL S	0 9	\$0	\$ 0	\$0\$	0 \$	5,009,698	12,772 \$	0 \$	5,022,470 \$	33,512

MARIN COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	<u>Legal Entity</u>	(11) Total Revenue (Excl. HFP) IN P A T I (MH 1968, Ln 28 to 30)	(12) Healthy Families Revenue E:N:T::::::::::::::::::::::::::::::::::	(13) Total Revenue (Excl. HFP) O U T P A T (MH 1968, Ln 28 to 30)	(14) Healthy Families Revenue 1 E.N. T	(15) Total Net Cost (Excl. HFP) IN PAI	(16) Net Cost Healthy Families FIENT (Col 5-12)	(17) Total Net Cost (Excl. HFP) O U T P (Col 9-13)	Net Cost Healthy Families A: T.I.E.N.T	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
104	Bonita House	0 \$	0 \$	0 \$	0 \$	0 \$: 0 :	68,684	0 \$,
109	Asian Community Mental Health		0 \$	0 \$	0 \$	0 \$	0			
120	Families First, Inc.	0 \$	0 \$	0 \$	0 \$	0 \$	0			0
270	Buckelew Program		0 \$	0 \$	0 \$	0 \$	Ö			0
386	Milhous Children's Services	0 \$	0 \$	0 \$	0 \$	0 \$	Ö			
397	Community Support Network		0 \$	0 \$	0 \$	0 \$	o :			
450	Community Institute for Psycho.		0 \$	0 \$	0 \$	0.\$	o :			
451	Community Action Marin	0 \$	0 \$	0 \$	0 \$	0 \$	ō :			ņ
453	Housing Authority of Marin		0 \$	0 \$	0 \$	0 \$	0			ñ
455	Homeward Bound of Marin	0 \$	0 \$	0 \$	0 \$	0 \$	0			n
457	Sunny Hills Children's Garden	0 \$	0 \$	0 \$	0 \$	0 \$	0 :			ő
458	Family Service Agency	0 \$	0 \$	0 \$	0 \$	0 \$	0			n
461	Summitview	0.8	0 \$	0 \$	0 \$	0 \$	0			Ô
466	Catholic Charities of San Fran.	0 \$	0 \$	0 \$	0 \$	0 \$	o :			0
484	North Valley Schools, Inc.	0 \$	0 \$	0 \$	0 \$	0 \$	o :			n
488	Jewish Family and Children's Srvs \$	0 \$	0 \$	0 \$	0 \$	0 \$	ő :			n
	Alternative Family Services \$	0 \$	0 \$	0 \$	0 \$	0 \$	ō s			ň
	Asian Pacific Psychological Srvs \$	0 \$	0 \$	0 \$	0 \$	0 \$	0			ñ
	Child Therapy Institute of Marin \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 :			Ô
	Family Institute of Marin(Ecumenical) \$		0 \$	0 \$	0 \$	0 \$	0 9			ñ
624	Novato Youth Center \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 5			n
	Full Circle Program \$	0 \$	0 \$	0 \$	0 \$	0 \$	ŏ s			ñ
720	Bay Area Community Resources (BA \$		0.5	0 \$	0 \$	0 \$	0.5			n
773	Matrix \$	0 \$	0 \$	0 \$	0 \$	0 \$	ŏ s			n
806	Coordinated Youth Services Counc (I \$		0 \$	0 \$	0 \$	0 \$. 0 8			ñ
964	Unity Care Group, Inc. \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 9			Ô
	Novato Youth & Family Services \$		0 \$	0 \$	0 \$	0 \$	o s			0
0	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$			n
0	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$			n
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-			- •	• •	- •	- •	,	•	• •	ŭ
	GRAND TOTAL \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 9	5,022,470	33,512 \$	0

MARIN COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2003

		(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates	Neg. Rates	Neg. Rates	Neg. Rates					
Legal		Exceed Costs	Exceed Costs	Exceed Costs	Exceed Costs	Total SD/MC	Healthy Families	Total	FFP	Lower of FFP
Entity		(Excl. HFP)	Healthy Families	(Excl. HFP)	Healthy Families	Reimbursement	Reimbursement	Reimbursement	Contract	or Contract
Number	Legal Entity		TIENT	OUTPA		(FFP)	(FFP)	(FFP)	Maximum	Maximum
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
104	Bonita House	\$ 0	\$ 0 \$	0 \$	0 \$	34,936 \$	0 \$	34,936 \$	49,931 \$	34,936
109	Asian Community Mental Health	6 0	\$ 0 \$	0 \$	0 \$	426 \$	0 \$	426 \$	5,144 \$	426
120	Families First, Inc.	5 0	\$ 0 \$	0 \$	0 \$	10,716 \$	0 \$	10,716 \$	18,872 \$	10,716
270	Buckelew Program S	\$ 0	\$ 0 \$	0 \$	0 \$	1,260,223 \$	0 \$	1,260,223 \$	1,597,142 \$	1,260,223
386	Milhous Children's Services	\$ 0	\$ 0 \$	0 \$	0 \$	10,894 \$	0 \$	10,894 \$	23,753 \$	10,894
397	Community Support Network S	0	\$ 0 \$	0 \$	0 \$	28,876 \$	0 \$	28,876 \$	42,226 \$	28,876
450	Community Institute for Psycho.	6	\$ 0 \$	0 \$	0 \$	23,914 \$	0 \$	23,914 \$	36,008 \$	23,914
451	Community Action Marin	0	\$ 0 \$	0 \$	0 \$	195,531 \$	0 \$	195,531 \$	539,844 \$	195,531
453	Housing Authority of Marin	0	\$ 0 \$	0 \$	0 \$	234,072 \$	0 \$	234,072 \$	282,747 \$	234.072
455	Homeward Bound of Marin	5 0	\$ 0 \$	0 \$	0 \$	55,759 \$	0 \$	55,759 \$	175,260 \$	55,759
457	Sunny Hills Children's Garden	0	\$ 0 \$	0 \$	0 \$	121,599 \$	11,929 \$	133,528 \$	445,832 \$	133,528
458	Family Service Agency	0	\$ 0 \$	0 \$	0 \$	165,020 \$	1,566 \$	166,586 \$	152,201 \$	152,201
461	Summitview	0	\$ 0 \$	0 \$	0 \$	5,621 \$	0 \$	5,621 \$	23,662 \$	5,621
466	Catholic Charities of San Fran.	0	\$ 0\$	0 \$	0 \$	118,487 \$	0 \$		78,446 \$	78,446
484	North Valley Schools, Inc.	0	\$ 0 \$	0 \$	0 \$	22,059 \$	0 \$		47,839 \$	22,059
488	Jewish Family and Children's Srvs	0	\$ 0 \$	0 \$	0 \$	40,959 \$	0 \$		44,000 \$	40,959
510	Alternative Family Services	0	\$ 0\$	0 \$	0 \$	3,018 \$	0 \$		12,366 \$	3,018
534	Asian Pacific Psychological Srvs	0	\$ 0.\$		0 \$				5,144 \$	247
620	Child Therapy Institute of Marin	0	\$ 0\$	0 \$	0 \$	34,720 \$	2,239 \$	36,959 \$	32,994 \$	32,994
621	Family Institute of Marin(Ecumenical) \$	0	\$ 0.\$	0 \$	0 \$	16,056 \$	0 \$	16,056 \$	5,144 \$	5,144
624	Novato Youth Center S	6 0	\$ 0.\$	0 \$	0 \$		0 \$	· · ·	20,576 \$	19,858
625	Full Circle Program S	0			0 \$		0 \$		101,459 \$	77.001
720	Bay Area Community Resources (BA \$			0.\$	0 \$		0 \$		5,144 \$	2,772
773	Matrix S	0	\$ 0\$	0 \$	0 \$		6,089 \$		208,554 \$	71,347
806	Coordinated Youth Services Counc (1 \$			0 \$	0 \$	18,091 \$	0 \$		33,560 \$	18.091
964	Unity Care Group, Inc. \$		\$ 0 \$	0 \$	0 \$	18,183 \$	0 \$	18.183 \$	18,183 \$	18.183
1050	Novato Youth & Family Services \$	0		0 \$	0 \$	54 \$	0 \$	54 \$	5,144 \$	54
0	0 \$			0 \$	0 \$	0 \$	0.8	0 \$	0 \$	0
0	0 \$	0	\$ 0.\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	ñ
0	0 \$	0	\$ 0.5	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	ñ
n	0 \$. 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0	0 \$			0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0	0 \$			0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	n
0	0 \$			0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0	0 \$			0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
•					U \$	U \$			U \$	0
	GRAND TOTAL \$	0	\$ 0 \$	0 \$	0 \$	2,584,350 \$	21,823 \$	2,606,173 \$	4,011,175 \$	2,536,870

(To Sch. 1)

MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractor	ors) 10,832,802	(1,031,668)	9,801,134
(2) Total SD/MC Claims	8,930,175	0	8,930,175
(3) Percent % (Line 1/Line 2)	121.31%	-11.56%	109.75%
(4) EPSDT Claims	2,425,800	0	2,425,800
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,942,738	(280,350)	2,662,388
(6) Cost Settled Baseline for EPSDT	391,078	0	391,078
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,551,660	(280,350)	2,271,310
(8) 48.56% of Cost Settlement Amount (Line 7 x 48.56%)	1,239,086	(136,138)	1,102,948
(8a) FY 2001-02 EPSDT Settlement	726,116	(47,169)	678,947
(8b) Annual Local Growth (L. 8 - 8a)	512,970	(88,969)	424,001
(9) County Match 10% of Local Growth (8b x 10%)	51,297	(8,897)	42,400
(10) Net Cost Settlement Amount (L. 8 - 9)	1,187,789	(127,241)	1,060,548
(11) SGF Distribution (Settled and Audited)	669,309	0	669,309
(12) SGF Due County (State)	518,480	(127,241)	391,239 (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) (9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES SHORT-DOYLE/MEDI-CAL PROGRAM FINDINGS AND RECOMMENDATIONS FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 1 – PROPER REPORTING OF CONSERVATORSHIP COST

The County reported the conservatorship cost by factoring it into the Administration and Direct Services line of the cost report. The conservatorship cost is a support service that is not reimbursable through the cost report. An adjustment was made to reclassify the cost to Mode 60 – Support Services.

AUDIT AUTHORITY:

DMH Letter 94-15, dated July 26, 1994 Fiscal Year 2002/03 Cost Report Instructions, CFRS Appendix F-3 California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County report the conservatorship cost to the proper mode level of service.

AUDITEE'S RESPONSE:

We concur with the finding. In FY02-03, CMHS started working with a consultant and changed some of the costing methods we had previously been using. In the new system, the conservatorship cost was inadvertently allocated to Administration.

MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES SHORT-DOYLE/MEDI-CAL PROGRAM FINDINGS AND RECOMMENDATIONS FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 2 - FFP CONTRACT MAXIMUM

Four of the county's contract providers have its FFP contract maximum less than its FFP reimbursable cost. The contract providers are Family Service Agency, Catholic Charities of San Francisco, Child Therapy Institute of Marin, and Family Institute of Marin. Collectively, they represent \$69,303 below the FFP cost.

AUDIT AUTHORITY:

Various provider contracts

RECOMMENDATION:

Since final reimbursement is determined by taking the lower of the FFP contract maximum and the FFP reimbursable cost, we recommend that the county review the maximum payable amount in its provider contracts and make necessary amendments so the maximum amount payable under the contract does not fall below reimbursable cost.

AUDITEE'S RESPONSE:

Marin CMHS agrees with this finding. We have subsequently developed a system to more closely monitor contracts to ensure that we don't go over the maximums.

Provide	<u> </u>				Provider Number	T	No. of Adj.	T	Fiscal F	eriod E	nded
	MARIN COU	VTV			00021		65		June	30, 20	03
	Report Refe	erence					As	Increase			As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS 		Reported	(C	ecrease)		Adjusted
				ADJUSTMENTS TO REPORTED COSTS							
1 2 3	MH 1960 MH 1960 MH 1960	12 16 18	000	TOTAL ADMINISTRATIVE COSTS TOTAL UTILIZATION REVIEW COSTS MODE COSTS		\$	2,956,133 226,154 9,147,207	\$	(45,265) (3,951) 49,216	\$	2,910,868 * 222,203 * 9,196,423
				To reclassify the conservatorship costs allocated to the cost cer for consistency with the county's prior-years' treatment.	nters to Mode 60						
4 5 6	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS	willian and	**	1,677,901 17,847 1,260,385 2,956,133	\$	(78,463) 21,388 11,810 (45,265)	\$	1,599,438 39,235 1,272,195 2,910,868
				To allocate total administrative cost among SD/MC, Healthy Fa Non SD/MC Administration based on the gross cost method pe of 54.9471% for SD/MC, 1.3479% for Healthy Families, and 43 Non SD/MC. These adjustments incorporate adjustment number 1.	rcentages .7050% for						
7 8 9 -	MH 1960 MH 1960 MH 1960 MH 1960	13 14 15 16	0000	SKILLED PROFESSIONAL MEDICAL PERSONNEL OTHER SD/MC UTILIZATION REVIEW NON SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS To adjust utilization review cost based on the gross cost methor of 59.7762% for SD/MC and 40.2238% for Non SD/MC. These		**	105,438 22,927 97,789 226,154	\$	5,603 (1,143) (8,411) (3,951)	\$	111,041 21,784 89,378 222,203
				incorporate adjustment number 2.	aujustinents						
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

Provider	MARIN COU	NTY			Provider Number 00021	No. of Adj. 65		eriod Ended 30, 2003
	Report Refe	erence			:	As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMEN	ITS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MODES OF SERV	<u>ICE</u>			
10 11 12 13	MH 1964 MH 1964 MH 1964 MH 1964	4 5 6 8	A A A	DAY SERVICES (MODE 10) OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2 OUTREACH SERVICES (MODE 45) SUPPORT SERVICES (MODE 60)		\$ 1,048,172 7,827,081 215762 0	\$ (34,633) (235,965) (6,563) 326,377	\$ 1,013,539 7,591,116 209,199 326,377
				To reclassify the conservatorship costs allocated to the cost cen for consistency with the county's prior-years' treatment. These a coincide with adjustment numbers 1-3.	adjustments			
					:			
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						:		
					:	,		
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	:			

Provide		177.6			Provider Number 00021	No. of Adj. 65		eriod Ended 30, 2003
	MARIN COUN				00021			
ļ	Report Refe	rence	Ι	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.	EAFLANATION OF AGDIT ADGIGNME		•		
				ADJUSTMENTS TO REPORTED GROSS COS	<u>TS</u>			
14	MH 1966A	3		MODE 10 SERVICE FUNCTION 10/25		\$ 1,048,172	\$ (34,633)	\$ 1,013,539
15 16 17 18	MH 1966A MH 1966A MH 1966A MH 1966A	3 3 3 3		MODE 15 SERVICE FUNCTION 15/01 SERVICE FUNCTION 15/30 SERVICE FUNCTION 15/60 SERVICE FUNCTION 15/70		\$ 1,530,104 3,889,290 1,927,593 156,851	\$ (50,091) (128,185) (52,505) (5,185)	\$ 1,480,013 3,761,105 1,875,088 151,666
				To adjust reported gross cost at the service function level to remethod of allocation.	flect the RVS			
					· · ·			
					: :			
						-		
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.		was a second and a		

Provide	r MARIN COUN	NTY			Provider Number 00021	No. of Adj. 65		riod Ended 30, 2003
	Report Refe	rence		THE ANALYSIS OF AUDIT AD MICTAEL	ITO	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMEN	115	Reported	(Decrease)	Aujusteu
				ADJUSTMENTS TO REPORTED TOTAL UNITS	:			
19 20 21	MH 1966A MH 1966A MH 1966A	2 2 2		PROGRAM 1 SERVICE FUNCTION 15/01 SERVICE FUNCTION 15/30 SERVICE FUNCTION 15/60		793,771 1,570,990 419,743	250 135 2,519	794,021 1,571,125 422,262
22 23	MH 1966A MH 1966A	3		PROGRAM 2 SERVICE FUNCTION 15-31 SERVICE FUNCTION 15-60		43,170 79,485	140 355	43,310 79,840
				To adjust total units to agree with the county's records.				
		-			:			
							:	
					:			
		•						
		:						
		1						
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider				P	rovider Number 00021	No. of Adj. 65		eriod Ended 30, 2003
	MARIN COUN	VTY			00021	00	June	30, 2003
	Report Refe	rence	·			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENT	S	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2				
24 25 26 27 28 29 30 31	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	Total Total Total Total Total Total Total Total Total Info	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 ENHANCED - REFUGEES UNITS - 07/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL	in the	485,406 1,495,309 21,137 40,796 2,625 3,435 20 14,259 38,985 2,101,972	(94,335) (25,859) (5,857) 7,041 (1,330) 1,270 - (3,417) 3,664 (118,823)	391,071 * 1,469,450 * 15,280 * 47,837 * 1,295 * 4,705 * 20 * 10,842 * 42,649 * 1,983,149 *
32 33 34	MH 1966A MH 1966A MH 1966A	8 8A 9	Total Total Total	To adjust the as settled (MH 1966A) SD/MC units of service/time f county operated facilities to agree with the State DMH Approved C Report dated May 4, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions h been provided to the County. See the MH 1970 worksheets, which the units for the three (3) reimbursement periods. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	claims	** 391,071 ** 1,469,450 ** 15,280	(526) 365 31	390,545 * 1,469,815 * 15,311 *
35	MH 1966A MH 1966A	9A 10	Total Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02		** 47,837 ** 1,295 ** 4,705	(842) - 1,140	46,995 * 1,295 * 5.845 *
36	MH 1966A MH 1966A MH 1966A	10A 10B 11	Total Total Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 ENHANCED - REFUGEES UNITS - 07/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02		** 20 ** 10,842	-	20 * 10,842 *
37	MH 1966A	11A	Total Info	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL		** 42,649 ** 1,983,149	(1,320) (1,152)	41,329 * 1,981,997 *
				To adjust the SD/MC units of service/time per the State DMH Appr Claims Report to the county's report. Above adjustments include R Copies of workpapers detailing adjustments by service functions heen provided to the County. See the MH 1970 worksheets, which the units for the three (3) reimbursement periods. * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	Phase II. lave			

Provide					Provider Number 00021	No. of Adj. 65		eriod Ended 30, 2003
	MARIN COUN				00021			
Adj.	Report Refe Form/			EXPLANATION OF AUDIT ADJUSTMEN	ITS	As Reported	Increase (Decrease)	As Adjusted
No.	Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2				
38 39 40	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	Total Total Total Total Total Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 ENHANCED - REFUGEES UNITS - 07/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL To adjust SD/MC units to incorporate the controls of the lower or records or the State DMH Approved Claims Report. Above adjuinclude Phase II. Copies of workpapers detailing adjustments be functions have been provided to the county. See the MH 1970 of the lower of the state of the county.	stments y service	** 390,545 ** 1,469,815 ** 15,311 ** 46,995 ** 1,295 ** 5,845 ** 20 ** 10,842 ** 41,329 ** 1,981,997	(480) (420) - - - (1,140) - - - (2,040)	390,065 * 1,469,395 * 15,311 46,995 1,295 4,705 20 10,842 41,329 1,979,957 *
41 42	MH 1966A MH 1966A	8 8A		which reflect the units for the three (3) reimbursement periods. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL To adjust SD/MC units as a result of disallowances identified by county's utilization review unit.		** 390,065 ** 1,469,395 ** 1,979,957	(60) (3,085) (3,145)	390,005 1,466,310 1,976,812
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	r				Provider Number	No. of Adj.	1	eriod Ended
	MARIN COUN	NTY			00021	65	June	30, 2003
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS 	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNIT CONTRACT PROVIDERS	<u>S</u>			
43 44 45 46 47 48	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 10 10A 11 11A	Total Total Total Total Total Total Info	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL To adjust the as settled (MH 1966A) SD/MC units of service/time County's contract providers to agree with the State DMH Appropriate of the detail May 4, 2007. Above adjustments include Phase	oved Claims	842,140 1,900,354 1,327 1,021 3,642 6,214 2,754,698	(234,632) 14,313 (1,327) 1,327 (2,885) 2,885 (220,319)	607,508 * 1,914,667 * 0 * 2,348 * 757 * 9,099 * 2,534,379 *
49 50 51 52	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 10 10A 11 11A	Total Total Total Total Total Info	Report dated May 4, 2007. Above adjustments include Phase Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, with the units for the three (3) reimbursement periods. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL To adjust the SD/MC units of service/time per the State DMH A Claims Report to the county's report. Above adjustments inclu Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, with units for the three (3) reimbursement periods.	Approved de Phase II.	** 607,508 ** 1,914,667 ** 0 ** 2,348 ** 757 ** 9,099 ** 2,534,379	(1) 818 - (787) - (31) (1)	607,507 * 1,915,485 * - 1,561 757 9,068 2,534,378
:				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	:			

Provide	MARIN COUN	itv			Provider Number 00021	No. of Adj. 65		eriod Ended 30, 2003
	Report Refe				1	As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNIT	<u>s</u>			
53	MH 1966A	8A	Total Info	MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL		** 1,915,485 ** 2,534,378	(40) (40)	1,915,445 * 2,534,338 *
				To adjust SD/MC units to incorporate the controls of the lower records or the State DMH Approved Claims Report. Above ac include Phase II. Copies of workpapers detailing adjustments functions have been provided to the county. See the MH 1970 which reflect the units for the three (3) reimbursement periods	ljustments by service) worksheets,			
54 55	MH 1966A MH 1966A	8 8A	Total Total Info	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL		** 607,507 ** 1,915,445 ** 2,534,338	(10) (257) (267)	607,497 1,915,188 2,534,071
				To adjust SD/MC units as a result of disallowances identified to county's utilization review unit.	by the			
				ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY			0 (1100)	. 44.000
56 57	MH 1968 MH 1968	28 28A	K	PATIENT AND OTHER PAYOR REVENUE (10/01/0	2 - 09/30/02) 2 - 06/30/03)	\$ 16,009 \$ 30,255	\$ (4,180) \$ 4,396	\$ 11,829 \$ 34,651
				To adjust patient and other payor revenue to agree with the co	ounty's records.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.		eriod Ended
	MARIN COUN	VTY 			00021	65	June	30, 2003
	Report Refe	erence	,			As	Increase	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	VIS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC SETTLEN	<u>IENT</u>			
58	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS R	EIMBURSEMENT	\$ 6,731,062	\$ (464,398)	\$ 6,266,664
				To adjust reported Contract Provider Direct Medi-Cal Gross Re as a result of adjustments to the contract providers SD/MC unit service/time.	imbursement s of			
59 60	MH 1979 MH 1979	21 27	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY TOTAL REIMBURSEMENT- COUNTY		\$ 3,680,164 87,803 3,767,967	\$ (327,469) (736) (328,205)	\$ 3,352,695 87,067 3,439,762
61 62	Sch. 3b Sch. 3b	Total Total	24 25	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PF TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	ROVIDERS	\$ 2,824,590 24,233 2,848,823	\$ (240,240) (2,410) (242,650)	\$ 2,584,350 * 21,823 * 2,606,173 *
				To adjust Total SD/MC Reimbursement (FFP) due to the adjust reported costs and units.	ments to	,		
63 64	Sch. 3b Sch. 3b Sch. 3b	Total Total Total	24 25 28	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PF TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	ROVIDERS	\$ 2,584,350 21,823 2,606,173	\$ (69,303)	\$ 2,515,047 21,823 2,536,870
				To adjust the FFP reimbursement for the contract providers to t FFP contract maximum.	he			
	·			Family Service Agency Catholic Charities Child Therapy Inst. Of Marin Family Inst. Of Marin	\$ (14,385) (40,041) (3,965) (10,912) \$ (69,303)			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	rovider MARIN COUNTY				Provider Number 00021		1	eriod Ended 30, 2003
					00021	65		
Adj.	Report Refe	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Adjusted
No.	Sch.	Line	Coi.	ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT				
65	Sch. 4	8	3	TOTAL EPSDT SGF		\$ 518,480	\$ (127,241)	\$ 391,239
				To adjust the State General Fund share of EPSDT as a result to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 1 Column C of the form MH 1979 of the audited County and concost reports.	17A, and 18,			
					:			
								·
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						;		
						;		
					TO AND THE STATE OF THE STATE O			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	:			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS MH 1960 (10/04)

Fiscal Year 2002-2003

County: MARIN County Code: 21

Legal Entity: MARIN COUNTY	Α	В	С
Legal Entity Number: 00021	Salaries		Total
	and Benefits	Other	Costs
1 Mental Health Expenditures	9,218,352	14,713,192	23,931,544
2 Encumbrances			
3 Less: Payments to Contract Providers (County Only)		(9,962,464)	(9,962,464)
4 Other Adjustments (Provide Detail)		(1,672,310)	(1,672,310)
5 Total Costs Before Medi-Cal Adjustments	9,218,352	3,078,418	12,296,770
6 Medi-Cal Adjustments from MH 1961			32,724
7 Managed Care Consolidation (County Only)			
8 Allowable Costs for Allocation			12,329,494
Administrative Costs (County Only)			
9 SD/MC Administration			1,599,438
10 Healthy Families Administration			39,235
11 Non-SD/MC Administration			1,272,195
12 Total Administrative Costs			2,910,868
Utilization Review Costs (County Only)			
13 Skilled Professional Medical Personnel			111,041
14 Other SD/MC Utilization Review			21,784
15 Non-SD/MC Utilization Review			89,378
16 Total Utilization Review Costs			222,203
17 Research and Evaluation (County Only)			
18 Mode Costs (Direct Service and MAA)			9,196,423
19 Total Costs - Lines 9 through 18			12,329,494

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY MEDI-CAL ADJUSTMENTS TO COSTS MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: MARIN County Code: 21

Lega	I Entity: MARIN COUNTY	Α	В	С
	lumber: 00021	Salaries		Total
		and Benefits	Other	Adjustments
	ms purchased requiring depreciation		(3,611)	(3,611)
2 Current ye	ar depreciation added back		36,335	36,335
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20 Total Adju	stments		32,724	32,724

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: MARIN County Code: 21

	Legal Entity: MARIN COUNTY		Α
Le	gal Entity Number: 00021		Total
			Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	:	9,196,423
	Modes		
2	Hospital Inpatient Services (Mode 05-SFC 10-19)		56,192
3	Other 24 Hour Services (Mode 05-All Other SFC)		
4	Day Services (Mode 10)		1,013,539
5	Outpatient Services (Mode 15 Program 1 + Program 2)		7,591,116
6	Outreach Services (Mode 45)		209,199
7	Medi-Cal Administrative Activities (Mode 55)		
8	Support Services (Mode 60)		326,377
9	Total - Lines 2 through 8		9,196,423

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: MARIN County Code: 21

CR

County Code: 21			CR					
Legal Entity: MARIN COUNTY		A	В	С	D	E	F	G
Legal Entity Number: 00021		↓ <u>_</u> ` !	Service	Service	Service	Service	Service	Service
Mode: 05 - Hospital Inpatient (SFC 10	19)	Mode Total	Function	Function	Function	Function	Function	Function
			10		ļ			
1 Allocation Percentage		100.00%	100.00%					
2 Total Units		50.450	89			ļ		
3 Gross Cost	TATATATATATATATATATATATATATATATATATATA	56,192	56,192	*************************	120414040404040404040			
4 Cost per Unit			631.37					
5 SMA per Unit			838.20					
6 Published Charge per Unit			838.20		1			
7 Negotiated Rate / Cost per Unit								
8	07/01/02 - 09/30/02			72.5	20,000000000000000000000000000000000000			
8A Medi-Cal Units	10/01/02 - 06/30/03				<u> </u>			
0	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10	07/01/02 - 09/30/02							
Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03				ļ			
					 			
The second secon	07/01/02 - 06/30/03				<u> </u>			ļ
Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A Non-Medi-Cal Units	10/01/02 - 06/30/03							
12 Non-Medi-Cal Units			89		1,141,111,111,111,111			
13 Medi-Cal Costs	07/01/02 - 09/30/02							
13A	10/01/02 - 06/30/03							
14	07/01/02 - 09/30/02			******				
Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03							
15	07/01/02 - 09/30/02							
Medi-Cal Published Charges	10/01/02 - 06/30/03							•
16	07/01/02 - 09/30/02							
Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
							GP CARROLL CONTROL	
Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A	10/01/02 - 06/30/03		,					
21	07/01/02 - 09/30/02			***************************************		24.42424.2424.2424		
Enhanced SD/MC (Children) Costs	10/01/02 - 06/30/03							
22	07/01/02 - 09/30/02							
Enhanced SD/MC (Children) SMA Upper Limits	10/01/02 - 06/30/03							
22	07/01/02 - 09/30/02							
Enhanced SD/MC (Children) Published Charges	10/01/02 - 06/30/03							
0.4	07/01/02 - 09/30/02							
Enhanced SD/MC (Children) Negotiated Rates	10/01/02 - 06/30/03							
					707-1-1-1777- <u>123</u>			
Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
Property Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
9 Haalthy Familian Costs	07/01/02 - 09/30/02		udada da	dedekteren der GERT				<u> </u>
Healthy Families Costs	10/01/02 - 06/30/03							
in T	07/01/02 - 09/30/02							
Healthy Families SMA Upper Limits	10/01/02 - 06/30/03							
11 Haalibu Familiaa Rublishad Charres	07/01/02 - 09/30/02							
Healthy Families Published Charges			.,					
	10/01/02 - 06/30/03							
Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
ZA	10/01/02 - 06/30/03				*1*1*1*1*1*1*1*1*1*1*1			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: MARIN County Code: 21

CR

	County Code: 21			CR					
	Legal Entity: MARIN COUNTY		Α	В	С	D	E	F	G
Leg	gal Entity Number: 00021			Service	Service	Service	Service	Service	Service
	Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
Ļ			400.0004	25		-			
	Allocation Percentage Total Units	· · · · · · · · · · · · · · · · · · ·	100.00%	100.00% 11,630	<u> </u>			ļ	
2	Gross Cost		1,013,539	1,013,539	ļ <u>-</u>			 	
3		00000000000000000000	1,013,339			astrau		anni anni anti an	
4	Cost per Unit			87.15					
5	SMA per Unit			82.94				<u> </u>	
6	Published Charge per Unit Negotiated Rate / Cost per Unit			95.38		ļ		 	
1/	Negotiated Rate / Cost per Onit					5+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1	***************		ereseres eres
8	Medi-Cal Units	07/01/02 - 09/30/02		1,171					
8A	mod ou onto	10/01/02 - 06/30/03		3,573					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		2		i			
9A		10/01/02 - 06/30/03		91					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02			· · · · · · · · · · · · · · · · · · ·		<u> </u>	ļ	
10A	Enhanced SD/MC (Befugges) Lights	10/01/02 - 06/30/03				<u></u>			
	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02 10/01/02 - 06/30/03		26				ļ	
11A 12	Non-Medi-Cal Units	10/01/02 - 06/30/03		26 6,767					
77.77	Non-wed-Car Chits							14144	
13	Medi-Cal Costs	07/01/02 - 09/30/02	102,051	102,051					
13A		10/01/02 - 06/30/03	311,382	311,382					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	97,123	97,123					
14A		10/01/02 - 06/30/03	296,345	296,345					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	111,690	111,690					
15A		10/01/02 - 06/30/03 07/01/02 - 09/30/02	340,793	340,793					
16 16A	Medi-Cal Negotiated Rates		 						
12.000		10/01/02 - 06/30/03					**********		
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	174	174					
17A		10/01/02 - 06/30/03	7,931	7,931					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	166	166					
18A		10/01/02 - 06/30/03	7,548	7,548					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	191	191					
19A 20		10/01/02 - 06/30/03 07/01/02 - 09/30/02	8,680	8,680					
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03			,				
2000			414141414141414141				146141-1-1-1-1-1-1		
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02				<u> </u>			
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A 24		10/01/02 - 06/30/03 07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates								
111111		10/01/02 - 06/30/03						<u> </u>	
	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						*********	
29	Healthy Exmilies Conta	07/01/02 - 09/30/02							
29A	Healthy Families Costs	10/01/02 - 06/30/03	2,266	2,266					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A	reality ramilles SWA Opper Limits	10/01/02 - 06/30/03	2,156	2,156					
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A	Today, animos admoned onarges	10/01/02 - 06/30/03	2,480	2,480					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs	n de de la companya d	589,735	589,735	20.000000000000000000000000000000000000	a eteraterereretetate	:	_aradatatatatatati	
5- 1			550,700 1	000,700					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: MARIN

33 Non-Medi-Cal Costs

CR CR CR CR County Code: 21 Legal Entity: MARIN COUNTY С Ď В Ğ Α Legal Entity Number: 00021 Mode: 15 - Outpatient (Program 1) Service Service Service Service Service Service Mode Total Function Function Function Function Function Function 01 30 60 70 1 Allocation Percentage 100.00% 20.36% 51.75% 25.80% 2.09% 2 Total Units 794,021 1,571,125 422,262 42,345 3 Gross Cost 7,267,873 1,480,013 3,761,105 1,875,088 151,666 Cost per Unit 3.58 2.39 4.44 1.86 1 77 5 SMA per Unit 2.28 4 23 3.41 6 Published Charge per Unit 2.62 4.86 3.92 2.04 Negotiated Rate / Cost per Unit 07/01/02 - 09/30/02 83,490 157,263 66,111 5.345 Medi-Cal Units 8A 10/01/02 - 06/30/03 367,384 667,662 194,266 14,795 07/01/02 - 09/30/02 110 390 14.809 9 Medicare/Medi-Cal Crossover Units 9A 10/01/02 - 06/30/03 4,322 875 41,362 345 07/01/02 - 09/30/02 430 865 Enhanced SD/MC (Children) Units 10/01/02 - 06/30/03 2,605 2.040 10B Enhanced SD/MC (Refugees) Units 07/01/02 - 06/30/03 20 07/01/02 - 09/30/02 1.323 8.744 390 85 Healthy Families (SED) Units 11,303 28,295 1,585 11A 10/01/02 - 06/30/03 12 Non-Medi-Cal Units 323,054 704,991 103,719 21,775 13 07/01/02 - 09/30/02 844,807 155,621 376,471 293,571 19,144 Medi-Cal Costs 13A 10/01/02 - 06/30/03 3,198,740 684,784 1,598,312 862,654 52,991 07/01/02 - 09/30/02 804.213 147,777 358,560 279,650 18,226 Medi-Cal SMA Upper Limits 14A 10/01/02 - 06/30/03 3.044.735 650,270 1,522,269 821,745 50,451 170,320 412,029 321,299 20.952 07/01/02 - 09/30/02 924,601 Medi-Cal Published Charges 15A 3,500,867 749,463 1,749,274 944,133 57,996 10/01/02 - 06/30/03 16 07/01/02 - 09/30/02 Medi-Cal Negotiated Rates 10/01/02 - 06/30/03 16A 07/01/02 - 09/30/02 66,899 205 934 65,761 Medicare/Medi-Cal Crossover Costs 17A 10/01/02 - 06/30/03 195,058 8,056 2,095 183,671 1,236 18 07/01/02 - 09/30/02 63,726 195 889 62,642 Medicare/Medi-Cal Crossover SMA Upper Limits 1,176 18A 10/01/02 - 06/30/03 185,783 7,650 1,995 174,961 07/01/02 - 09/30/02 73,218 224 1,022 71,972 Medicare/Medi-Cal Crossover Published Charges 1,352 19A 213,481 8,817 2,293 201,019 10/01/02 - 06/30/03 20 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Negotiated Rates 20A 10/01/02 - 06/30/03 21 07/01/02 - 09/30/02 2,872 801 2.071 Enhanced SD/MC Costs 21A 10/01/02 - 06/30/03 9,739 4,856 4 884 1,972 07/01/02 - 09/30/02 2,733 761 22 Enhanced SD/MC SMA Upper Limits 10/01/02 - 06/30/03 4,611 4,651 22A 9,262 07/01/02 - 09/30/02 23 3.144 877 2.266 Enhanced SD/MC Published Charges 23A 10/01/02 - 06/30/03 10,659 5,314 5,345 Enhanced SD/MC Negotiated Rates 07/01/02 - 09/30/02 10/01/02 - 06/30/03 25 Enhanced SD/MC (Refugees) Costs 07/01/02 - 06/30/03 89 89 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/02 - 06/30/03 85 85 27 Enhanced SD/MC (Refugees) Published Charges 07/01/02 - 06/30/03 97 97 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/02 - 06/30/03 20,932 29 07/01/02 ~ 09/30/02 25,434 2,466 1,732 304 Healthy Families Costs 29A 10/01/02 - 06/30/03 95,842 21.068 67,735 7.038 Healthy Families SMA Upper Limits 07/01/02 - 09/30/02 24,218 2,342 19,936 1,650 290 10/01/02 - 06/30/03 91,223 20,006 64,513 6,705 31 07/01/02 - 09/30/02 27.837 2.699 22,909 1.895 333 Healthy Families Published Charges 31A 10/01/02 - 06/30/03 104,894 23,058 74,133 7,703 32 07/01/02 - 09/30/02 Healthy Families Negotiated Rates 10/01/02 - 06/30/03

2,828,392

602,156 1,687,673

460,573

77,991

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 2 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

	County: MARIN County Code: 21			ASO	ASO	MHS	MHS	MHS	MHS
	Legal Entity: MARIN COUNTY		Α	В	С	D	E	F	G
Leg	gal Entity Number: 00021			Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
ļ			100.000	10	60	31	32	33	34
1	Allocation Percentage		100.00%	4.29%	0.26%	12.01%	17.06%	8.15%	9.779
3	Total Units Gross Cost		323,243	13,215	210 840	43,310 38,816	82,320 55,161	38,015 26,355	47,025 31,571
111111			323,243	13,862		eterosocietacien	वर्गने अस्ति संस्थानिक	10.000	
4	Cost per Unit			1.05	4.00	0.90	0,67	0.69	0.67
5	SMA per Unit			2.28	4.23	2.28	2.28	2.28	2.28
6	Published Charge per Unit		 						
1	Negotiated Rate / Cost per Unit					-1/1-1-1-111-1-1-1		101011111111111111111111111111111111111	
8	Medi-Cal Units	07/01/02 - 09/30/02		3,705	105	11,535	15,195	10,440	10,650
8A	Wedi-Oat Offits	10/01/02 - 06/30/03		9,390	105	28,255	66,765	26,735	34,995
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A	Wedicare/Wedi-Oai Orossovei Onics	10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03					60		
-	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						300	
11A		10/01/02 - 06/30/03		120					120
12	Non-Medi-Cal Units				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,520	300	540	1,260
13	Madi Cal Casta	07/01/02 - 09/30/02	88,252	3,886	420	10,338	10,182	7,238	7,150
13A	Medi-Cal Costs	10/01/02 - 06/30/03	225,134	9,850	420	25,323	44,738	18,535	23,494
14	Madi Cal CMA Hannahimita	07/01/02 - 09/30/02	223,650	8,447	444	26,300	34,645	23,803	24,282
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	600,832	21,409	444	64,421	152,224	60,956	79,789
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	i i						
15A	Wedi-Cai Published Charges	10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A	Wedi-Cai Negotiateu Rates	10/01/02 - 06/30/03							
17		07/01/02 - 09/30/02							1-1-1-1-1-1-1-1-1- <u>1-1</u> -1
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
18		07/01/02 - 09/30/02						-	
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
19		07/01/02 - 09/30/02							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20		07/01/02 - 09/30/02					-		
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03			· · · · · · · · · · · · · · · · · · ·				
23.55							HERMANIA I		
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	40						
21A		10/01/02 - 06/30/03	40			-	40		
22 22A	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02 10/01/02 - 06/30/03	137				137		
22A 23		07/01/02 - 09/30/02	13/			-	13/		
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03	ļ						· ·
24 24		07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							
2-1-1-1					141111111111111111111111111111111111111				
	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
		07/01/02 - 06/30/03							
		07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				A. (
29	Lander Familia Costs	07/01/02 - 09/30/02	208					208	
29A	Healthy Families Costs	10/01/02 - 06/30/03	206	126					81
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	684					684	
30A	nearity nationes own opper Limits	10/01/02 - 06/30/03	547	274					274
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A	ricatory reminies rubilistica Charges	10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							-
32A		10/01/02 = 00/30/03							

DEPARTMENT OF MENTAL HEALTH PAGE 2 OF 2 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

County: MARIN

33 Non-Medi-Cal Costs

MHS

DETAIL COST REPORT

	County Code: 21		MHS						
Legal Entity: MARIN COUNTY			Н	I	J	K	L	M	N
Legal Entity Number: 00021			Service Function	Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient (Program 2)			Function	Function	Function	Function	Function	Function
ļ.,	TAIL C. D		60						
1	Allocation Percentage		48.46%		ļ			 	ļ
3	Total Units Gross Cost		79,840 156,638		ļ. <u></u>		 	 	
11111							10000000000	and the state of	
4	Cost per Unit		1.96		<u> </u>		ļ	ļ	ļ
5	SMA per Unit Published Charge per Unit		4.23		 	 		 	
7	Negotiated Rate / Cost per Unit				 	 	 	 	
1000	regulated (vale) Gost per Glit	ga a transmista a tababara		om <u>oro</u> ni	THE PERSONS IN	-2-1-1-1-1-1-1-1-1-1-1		<u> </u>	***************************************
8	Medi-Cal Units	07/01/02 - 09/30/02	24,995			ļ. <u></u>	ļ	ļ	
8A		10/01/02 - 06/30/03	52,385		-		ļ		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02			-				
9A		10/01/02 - 06/30/03							
10 10A	Enhanced SD/MC Units	07/01/02 - 09/30/02 10/01/02 - 06/30/03						-	
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03				-		-	
11		07/01/02 - 09/30/03				-		_	
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03		- war war i					
12	Non-Medi-Cal Units	110/01/02	2,460						
111111		07/04/00 00/00/00		440-2-1-1				areas and the	
13 13A	Medi-Cal Costs	07/01/02 - 09/30/02 10/01/02 - 06/30/03	49,038 102,774				 	<u> </u>	
14		07/01/02 - 09/30/02	102,774		-		ļ		
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	221,589						
15		07/01/02 - 09/30/02	221,509				-		
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03							-
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03		100.2111					
17		07/01/02 - 09/30/02		44444444					
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03		-					
18		07/01/02 - 09/30/02							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
19	Madis Madi Cal Cassassas Dublished Charges	07/01/02 - 09/30/02							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02				:			
20A	Wiedleare, Wiedl-Oak Grossover (Vegotiated Flates	10/01/02 - 06/30/03							
21	51.	07/01/02 - 09/30/02							
21A	Enhanced SD/MC Costs	10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A	Elinanced Sprivic Sivia Opper Elinits	10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26		07/01/02 - 06/30/03							
27		07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Hogithy Families Costs	07/01/02 - 09/30/02							and a territoria de la constanta de la constan
29A	Healthy Families Costs	10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A	dealing carrilles Sivia Opper Limits	10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03				<u> </u>			
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03						2121242422222222	12.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.

4,826

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

Fiscal Year 2002-2003

G

County: MARIN

1 Allocation Percentage

Non-Medi-Cal Units

Non-Medi-Cal Costs

2 Total Units

Gross Cost

Cost per Unit

Legal Entity Number: 00021 Mode: 45 - Outreach

Legal Entity: MARIN COUNTY

CR

288,015

90,562

Α

Mode Total

100.00%

209,199

209,199

DETAIL COST REPORT

CR

548,273

118,637

В С D Service Service Service Service Service Service Function Function Function Function Function Function 20 43.29% 56.71% 288,015 548,273 90,562 118,637 0.31 0.22

County Code: 21

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (10/04)

Fiscal Year 2002-2003

County: MARIN									1		
County Code: 21 Legal Entity: MARIN COUNTY		A	REIMI	BURSEMENT TYPE	PC F	F 1	SMA G	Н		Costs	к
Legal Entity Number: 00021				7	Total	<u> </u>			Total	J	Total
			Mode 55 F.'s 11-19, 31-39 S. F.'s 3	Total MAA	inpatient Mode 05- Hospital	Mode 05-Ali Other	Mode 10	Mode 15 Program (1)	Outpatient Exclude Program (2)	Mode 15 Program (2)	Outpatient (Col. I + Col. J)
1 Medi-Cal Costs	07/01/02 - 09/30/02				, looping,		102,051	844,807	946,858	88,252	1,035,110
<u> 1A </u>	10/01/02 - 06/30/03 07/01/02 - 09/30/02					 	311,382 97,123	3,198,740 804,213	3,510,123 901,336	225,134 223,650	3,735,257 1,124,986
Medi-Cal SMA	10/01/02 - 06/30/03						296,345	3,044,735	3,341,080	600,832	3,941,912
Medi-Cal P. C.	07/01/02 - 09/30/02						111,690	924,601	1,036,291		1,036,291
4 M 5 C 1 N 5	10/01/02 - 06/30/03 07/01/02 - 09/30/02				·····		340,793	3,500,867	3,841,660		3,841,660
4A Medi-Cal N. R.	10/01/02 - 06/30/03										
5 Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02						97,123	804,213	901,336	88,252	989,58
5A	10/01/02 - 06/30/03				aretaretare		296,345		3,341,080	225,134	3,566,21
6 Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02						7 024	66,899	67,074		67,07
7 Madiana (Madi Cal Cassas) - SMA	10/01/02 - 06/30/03 07/01/02 - 09/30/02						7,931 166	195,058 63,726	202,988 63,892		202,98 63,89
7A Medicare/Medi-Cal Crossover SMA	10/01/02 - 06/30/03						7,548	185,783	193,330		193,33
8 Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02 10/01/02 - 06/30/03						191 8,680	73,218 213,481	73,409 222,161		73,40 222,16
9 Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02						0,000	210,401	222,101		222,10
9A Wedicare/Medi-Cal Crossover N. K.	10/01/02 - 06/30/03								14,410,427,1217		
10 Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02						166	63,726	63,892		63,89
10A	10/01/02 - 06/30/03					22.00.20.00.00	7,548	185,783	193,330		193,33
11 Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02 10/01/02 - 06/30/03						97,289 303,892	867,939 3,230,518	965,228 3,534,410	88, <u>252</u> 225,134	1,053,47 3,759,54
40	07/01/02 - 09/30/02						300,032	2,872	2,872	223,134	2,87
12A Enhanced SD/MC (Children) Cost	10/01/02 - 06/30/03							9,739	9,739	40	9,77
13 Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02							2,733	2,733		2,73
13A Enhanced SD/MC (Children) P. C.	10/01/02 - 06/30/03 07/01/02 - 09/30/02							9,262 3,144	9,262 3,144	137	9,39
14A	10/01/02 - 06/30/03							10,659	10,659		10,65
15 15A Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02 10/01/02 - 06/30/03										
	07/01/02 - 09/30/02					***************************************	30.000	2 722	2,733		
16 16A Enhanced SD/MC (Children) Gross Reim.	10/01/02 - 06/30/03							2,733 9,262	9,262	40	2,73 9,30
17 Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03							89	89		8
18 Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03							85	85		8
19 Enhanced SD/MC (Refugees) P. C. 20 Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03 07/01/02 - 06/30/03							97	97		9
	07/01/02 - 09/30/02					75,000	07.000	D70 670	007.004	00.050	4.050.04
21 Total Medi-Cal Gross Reimbursement 21A (Excludes Refugees)	10/01/02 - 06/30/03						97,289 303,892	870,672 3,239,780	967,961 3,543,672	88,252 225,174	1,056,21 3,768,84
22 Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03							85	85		8
23 Healthy Families Cost	07/01/02 - 09/30/02					**************************************		25,434	25,434	208	25,64
23A	10/01/02 - 06/30/03						2,266	95,842	98,108	206	98,31-
24 Healthy Families SMA	07/01/02 - 09/30/02 10/01/02 - 06/30/03						2,156	24,218 91,223	24,218 93,380	547	24,90 93,92
25 Healthy Families P. C	07/01/02 - 09/30/02							27,837	27,837		27,83
25A	10/01/02 - 06/30/03 07/01/02 - 09/30/02						2,480	104,894	107,374		107,374
26 26A Healthy Families N. R.	10/01/02 - 06/30/03										
27 27A Healthy Families Gross Reim.	07/01/02 - 09/30/02						. + . + (+ (+ (+ (+ (+ (+ (+ (+	24,218	24,218	208	24,420
27A Treatily Families Gloss Nearl.	10/01/02 - 06/30/03						2,156	91,223	93,380	206	93,586
Less: Patient and Other Payor Revenues 28 SD/MC + Crossover Revenues	07/01/02 - 09/30/02							11,829	11,829		11,829
28A	10/01/02 - 06/30/03							34,651	34,651		34,65
 Enhanced SD/MC (Children) Revenues Enhanced SD/MC (Refugees) Revenues 											
31 Healthy Families Revenues											
32 Total Expenditures from MAA (Mode 55)											
33 Medi-Cal Eligibility Factor (Average)			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>leannamh</u>							
34 Revenue - MAA											
Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02						97,289	858,843	956,132	88,252	1,044,384
35A 36 Net Due - Enhanced SD/MC (Refugees)	10/01/02 - 06/30/03						303,892	3,205,129 85	3,509,021 85	225,174	3,734,19 8
37 Not Due Healthy Families	07/01/02 - 09/30/02							24,218	24,218	208	24,426
37A	10/01/02 - 06/30/03						2,156	91,223	93,380	206	93,586
Amount Negotiated Rates Exceed Costs	07/04/02 00/20/02										
38 SD/MC (Includes Children)	07/01/02 - 09/30/02 10/01/02 - 06/30/03	- - - - - - - - - -									
39 Enhanced SD/MC (Refugees)											
40 Healthy Families	07/01/02 - 09/30/02 10/01/02 - 06/30/03										
40A	1000102 - 00/30/03	- Printer de la contraction de	<u> </u>				1			141-14141-151-14141414141	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP % MH 1978 (10/04)

Fiscal Year 2002-2003

County: MARIN County Code: 21

Legal Entity: MARIN COUNTY

Legal Entity Number: 00021	А	В	С	D	E	F	
Data Type	Net Direct Costs		FF	P	Effective		
Data Type	(Gross Reim. Costs - Revenue)		Doll	ars	FFP%		
Source	MH1970s		MH19	970s	Calculated		
Source	Column N Column Q Column R Column U		Column U	Calculated			
Formula					(C6 / A6)	(D6 / B6)	
Period	1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period	
	07/01/02 -	10/01/02 -	07/01/02 -	10/01/02 -	07/01/02 -	10/01/02 -	
Mode	09/30/02	06/30/03	09/30/02	06/30/03	09/30/02	06/30/03	
1 05 - Hospital Inpatient (SFC 10-19)						AND	
2 05 - Other 24 Hour Services (All Other SFC)					Jan 19		
3 10 - Day Services	97,289	303,892	50,006	156,838	ALL LINES.		
4 15 - Outpatient (Program 1)	856,110	3,195,867	440,040	1,642,759			
5 15 - Outpatient (Program 2)	88,252	225,134	45,361	115,863	100		
6 Totals	1,041,650	3,724,893	535,408	1,915,460		- Table	
7 Totals from MH1979	1,041,650	3,724,893	535,408	1,915,460			
8 Effective SD/MC FFP %				No. 1	51.40%	51.42%	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Fiscal Year 2002-2003

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (10/04)

County: MARIN Source: Source: ty Code: 21 MH1978 E8 MH1978 F8

County Code: 21 Legal Entity: MARIN COUNTY G В D Α 50% 51.40% 51.42% Legal Entity Number: 00021 Total Total Variable % Total 75% Total FFP FFP FFP MAA Inpatient Outpatient Total FFP FFP FFP SD/MC Administrative Reimbursement (County Only) County SD/MC Direct Service Gross Reimbursement 4,825,144 4,825,144 Contract Provider Medi-Cal Direct Service Gross Reimbursement 1,244,194 5,022,470 6,266,664 Total Medi-Cal Direct Service Gross Reimbursement 11.091.808 Medi-Cal Administrative Reimbursement Limit 1,663,771 Medi-Cal Administration 1.599.438 Medi-Cal Administrative Reimbursement 1.599.438 799,719 799,719 Healthy Families Administrative Reimbursement (County Only) County Healthy Families Direct Service Gross Reimbursement 155,092 155.092 Healthy Families Administrative Reimbursement Limit 15,509 39.235 Healthy Families Administration 15,509 10 Healthy Families Administrative Reimbursement 10.120 10,120 SD/MC Net Reimbursement for MAA Medi-Cal Admin. Activities Svc Functions 01 - 09 12 Medi-Cal Admin, Activities Svc Functions 11 - 19, 31 - 39 13 Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only) 14 Utilization Review-Skilled Prof. Med. Personnel (County Only) 111,041 83.281 83.281 Other SD/MC Utilization Review (County Only) 21,784 10,892 10,892 1.041,650 07/01/02 - 09/30/02 1.041.650 535,408 535,408 SD/MC Net Reimbursement for Direct Services 16A 10/01/02 - 06/30/03 3,724,893 3,724,893 1,915,460 1,915,460 2,733 07/01/02 - 09/30/02 2,733 1,803 1,803 Enhanced SD/MC Net Reimb. (Children) 17A 10/01/02 - 06/30/03 9,302 9,302 6,046 6,046 18 Enhanced SD/MC Net Reimb. (Refugees) 85 85 85 85 19 Total SD/MC Reimbursement Before Excess FFP 3,352,695 Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC Total SD/MC Reimbursement (FFP) 3,352,695 Contract Limitation Adjustment Adjusted Total SD/MC Reimbursement (FFP) 3,352,695 07/01/02 - 09/30/02 24,426 24,426 16,116 16,116 Healthy Families Net Reimbursement 24A 10/01/02 - 06/30/03 93,586 93,586 60,831 60 831 25 Total Healthy Families Reimbursement Before Excess FFP 87.067 26 Amount Negotiated Rates Exceed Costs - Healthy Families 27 Total Healthy Families Reimbursement 87,067

SHORT-DOYLE MEDI-CAL PROGRAM AUDIT REPORT

MENDOCINO COUNTY MENTAL HEALTH SERVICES

Fiscal Period Ended June 30, 2003



State of California
Department of Mental Health
Division of Program Compliance
Audits Section



Division of Program Compliance - Audits Section 1600 9th Street, Sacramento, CA 95811 (916) 445-1554, FAX (916) 445-1588

May 8, 2008

Irvin B. White, Jr., Chief Benefits, Waiver Analysis and Rates Division Health Care Programs Department of Health Care Services 1501 Capitol Avenue, Suite 71.4115 MS 4601 Sacramento, CA 95814

Dear Mr. White:

Attached is our audit report of Mendocino County Mental Health dated May 8, 2008. In accordance with Section 433.316 of Title 42 of the Code of Federal Regulations. Mendocino County Mental Health has received a net overpayment (or has an under payment) of federal funds for fiscal year 2002-2003 as follows:

Medi-Cal

FFP

\$ 369,979

Healthy Families

FFP

\$ (31,585)

The report specifies that if the provider has any disagreement with the audit findings, it must notify the State Department of Health Care Services, Audit Appeals, Attn: Ms. Vickie Orlich and request an informal conference within 60 days of receipt of this report.

If you have any questions or need additional documentation, please contact me via e-mail at Walter. Hill@dmh.ca.gov or (916) 445-1570.

Sincerely,

WALTER J. HILL, JR., MBA, EA

cc: Dina Kokkos-Gonzales, Acting Chief, Rate Development Branch, DHCS Dina Kokkos-Gonzales, Chief, Specialty Mental Health Waiver Unit, DHCS Carolynn Michaels, MHPA, Medi-Cal Oversight, DMH Rita McCabe, LCSW, Branch Chief, Medi-Cal Mental Health Policy, DMH Sara Murillo, MBA, Chief, Financial Services, Admin & Fiscal Services, DMH



Memorandum

To:

Sara Murillo, MBA

Chief. Financial Services

Administrative & Fiscal Services

Division

Date:

05/08/08

From:

Program Compliance

Telephone: (510) 622-2584

Subject: AUDIT REPORT - MENDOCINO COUNTY - FPE: JUNE 30, 2003

Attached is our audit report of Mendocino County's Medi-Cal program cost report for Fiscal Year 2002-2003. The audit report shows audited FFP costs for Medi-Cal: Healthy Families: and EPSDT State General Funds as follows:

Medi-Cal:

FFP

\$ 4,379,486

Healthy Families:

FFP

36,700

State General Funds:

EPSDT

\$ 1,678,211

These audited amounts need to be compared to the most current State payments to determine the amount due to the County or the State, as the case may be and notification be sent to the county. As you know, this procedure was the responsibility of County Financial Program Support (Cost Reporting) in the past but is now a function of the Accounting office.

If you or your staff needs any assistance from my staff to accomplish this objective, please let me know.

> MABEL GILTNER, Supervisor Audits - Bay & Central Region